



PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE

**DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224**

September 16, 2019

Taylor Scott Amarel  
DEPT MR 79149  
411A Highland Ave.  
Somerville, MA 02144-2516

Dear Taylor Scott Amarel:

This is a final response to your Freedom of Information Act (FOIA) request dated August 23, 2019 that we received on September 4, 2019.

You asked for a keyword email search for a listed employee.

The scope of your request appears to extend to documents, to the extent that any exist, that consist of, or contain the return information of a third party. Please be advised that such records, to the extent that they exist, would be confidential and may not be disclosed unless specifically authorized by law.

Specifically, Internal Revenue Code (IRC) § 6103 prohibits the release of returns and return information unless disclosure is authorized by Title 26. The Service's FOIA regulations specify that, in order to be processed, all requests that involve the disclosure of records that may be limited by statute or regulation, including requests for documents that are protected by IRC § 6103, must establish the right of the person making the request to the disclosure of the records in question. See 26 C.F.R. § 601.702(c)(4)(i)(E).

Specifically, when a person is requesting records pertaining to other persons or businesses, "the requester shall furnish a properly executed power of attorney, Privacy Act consent, or tax information authorization, as appropriate." See 26 C.F.R. § 601.702(c)(5)(iii)(C).

Without such authorization, the request is incomplete and can not be processed. See 26 C.F.R. § 601.702(c)(4). Only fully compliant requests can be processed.

Also, we are unable to process your request as it does not meet the requirements of the FOIA or the applicable agency regulations. The FOIA requires that requests (1) "reasonably describe" the records sought and (2) be made in accordance with published agency rules. 5 U.S.C § 552(a)(3)(A). IRS regulations at Treas. Reg.

§ 601.702(c)(5)(i), require that the request describe the documents in sufficient detail to enable us to locate the records "without placing an unreasonable burden upon the IRS."

We encourage you to consider revising your request, possibly by making it much more specific as to subject matter and specifying particular dates that might include the documents you are seeking.

Based on the foregoing, we are closing your request as imperfect with no further action.

Please send us the indicated authorization information within 35 days. The 20 days we are allowed to comply with your request will begin when we receive the requested information.

If you would like to discuss your request, you may contact me, the FOIA Public Liaison, David Nimmo at:

Internal Revenue Service  
24000 Avila Road  
M/S 2201 (Rm 3156)  
Laguna Niguel, CA 92677-3405  
(949) 575-6328

The FOIA Public Liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax, collection, or processing issues and our staff is not trained to answer questions regarding those issues. If you need assistance with tax related issues you may call the IRS toll free number at 1-800-829-1040.

If you have any other questions please call Disclosure Tax Law Specialist Bernard W McDade ID # 101749352, at (267) 446 1763 or write to: Internal Revenue Service Centralized Processing Unit – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F19247-0046

Sincerely,



David Nimmo  
Disclosure Manager  
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